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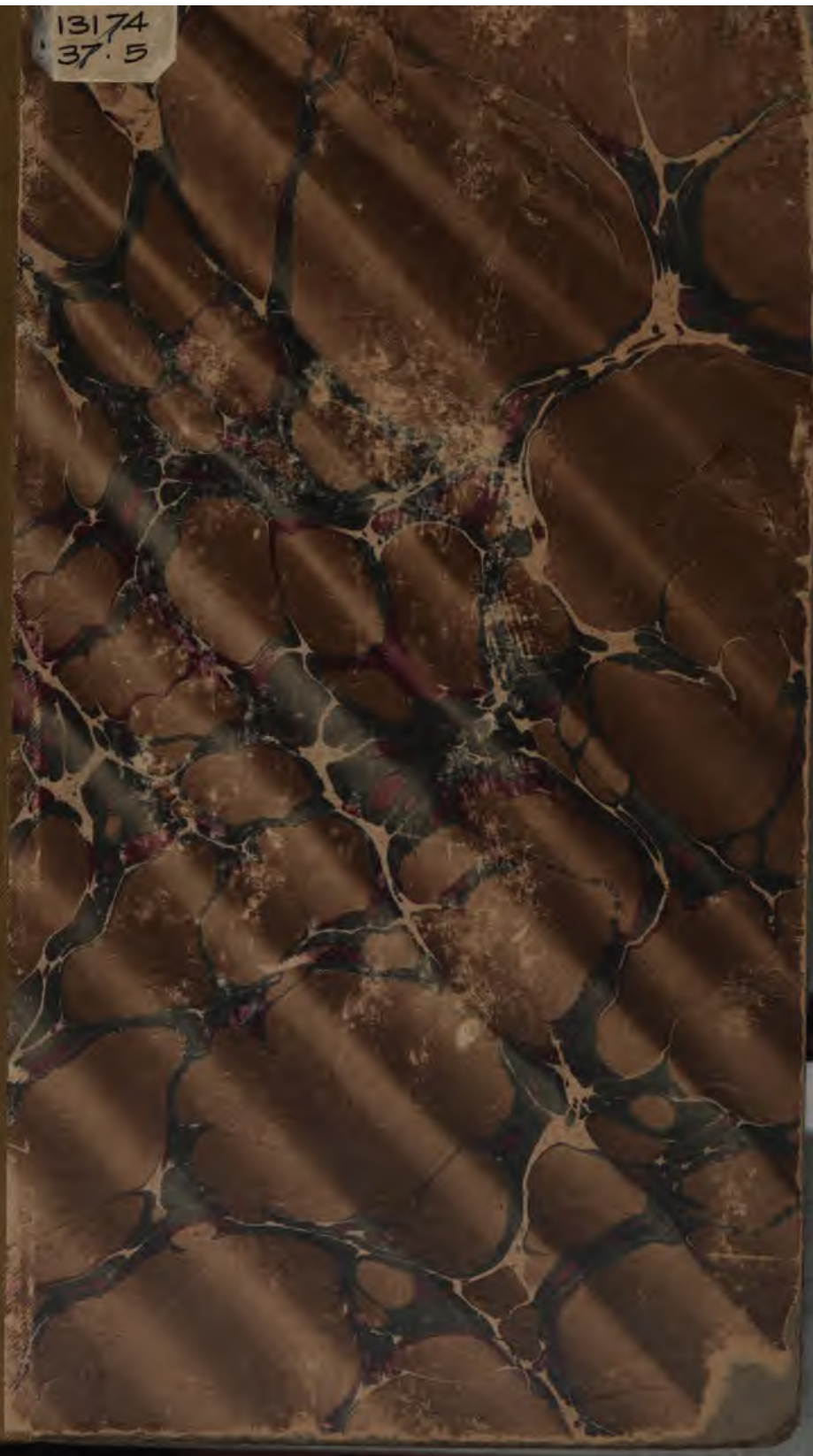
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DEFENCE

OF

THE MERCHANTS OF BOSTON

AGAINST

ASPERSIONS OF THE HON. JOHN Z. GOODRICH,
EX-COLLECTOR OF CUSTOMS.

By SAMUEL HOOPER.

BOSTON:
LITTLE, BROWN, AND COMPANY.
1866.

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DEFENCE.

THE removal of a politician from office has not generally been considered of vital interest to the public ; but, when his grief over the loss of office is obtruded upon public attention through the agency of an elaborately prepared pamphlet, filled with serious charges and imputations against private citizens and high officials, some good reason for it may well be demanded, or the pamphlet may be considered a fair subject for criticism and animadversion. The removal of the Hon. J. Z. Goodrich from office, as Collector of the Port of Boston, excited no public interest beyond the general satisfaction of the merchants of Boston, who had petitioned for a change of Collector ; and the discussion of his removal, at this time, would be as unnecessary as was the publication of his pamphlet.

I appreciate the compliment of Mr. Goodrich, in attributing his removal from office to my influence over the President and the Secretary of the Treasury ; but I cannot honestly appropriate it to myself, knowing as I do that the appointment of Mr. Hamlin was, in fact, carrying out the intention of the lamented President Lincoln. With that tender solicitude for the

feelings of others which was so marked a trait in the character of this great magistrate, he was anxious to make the change in such a way as to give the least offence, and consulted me in reference to it. I suggested that Mr. Goodrich might be glad to resign the duties and burdens of the office, if he was informed beforehand of the wishes and intentions of the President in regard to it. The communication was accordingly made to Mr. Goodrich, as I suggested; and the Collectorship was offered to Mr. Hamlin.

This occurred not long before the assassination of President Lincoln. It seems therefore unjust, knowing as Mr. Goodrich did this intention of President Lincoln, that he should ascribe his removal from office, as he has in his pamphlet, to circumstances and causes subsequent to that great calamity which overwhelmed the country with sorrow. Mr. Goodrich should not associate his petty grief with that great national affliction; but, if he must indulge resentment, it should be directed against the martyred President, and not against President Johnson or Secretary McCulloch, with whom I never exchanged a word on the subject of his removal.

Mr. Goodrich says, in his pamphlet, "After a four years' term of service, the lamented Lincoln wrote me, and said, 'I am not aware of any objection, personal, political, or official, to your re-appointment.'" The date of that letter is not given. If the whole of it had been published, would it not show that it was the communication made at my suggestion; and that the object of Mr. Lincoln, in saying what is quoted, was to soften the notice of his intention to remove him? Mr. Goodrich himself knows whether his re-

appointment, after being notified of this intention, was in pursuance of an understanding that he would voluntarily retire upon receiving that endorsement, whenever Mr. Hamlin was ready to enter on the duties of the office; and thus enable the President to carry his intention into effect without the unpleasant process of removing him.

The meeting of some of the Massachusetts delegation in Congress at the house of the Hon. Charles Sumner, to which the pamphlet refers, was, at the request of the Secretary of Treasury, confidential, and was not in reference to the removal of Mr. Goodrich, as that gentleman seems to have inferred, though his removal was understood, and was the subject of conversation, at the meeting. My official relations with the Treasury Department, as a member of the Committee of Ways and Means, in the House of Representatives, will account for the Secretary's addressing his letter to me.

It has been suggested to me, that there may be among my constituents some who might expect me to notice the pamphlet of the late Collector, so far as to expose its calumnies, and to refute the imputations upon the character of Boston merchants which it so grossly assails. Although personal controversy is always disagreeable to me, I cannot shrink from the performance of any task expected of me by those who are entitled to my warmest gratitude for the support with which they have honored me. At the same time, I concur in the opinion expressed by many, that, so far as this pamphlet refers to myself, it is unnecessary to notice it, as no one can read it carefully, without perceiving that it is an unwarrantable attack on pri-

vate character, by an officer who has not scrupled to use and pervert public records to intensify the expression of personal disappointment; and that the object of its publication was to give vent to the chagrin and mortification caused by the removal of its author from office.

Numerous engagements have delayed the preparation of this defence of the merchants of Boston, against the serious imputations contained in the pamphlet of Mr. Goodrich upon their well-earned and acknowledged reputation. The elections are now over. My constituents have again conferred on me the honor of representing them in Congress; and I deem it due to them, that I should now present to the public these pages, trusting that all who read them will see plainly that the strange calumnies of Mr. Goodrich are without just foundation, and are altogether impotent to injure that good name which Boston merchants have so long enjoyed.

Mr. Goodrich assigns, as the motive for publishing his pamphlet, certain telegraphic communications of Washington correspondents to public journals, which he alleges were semi-official from the Treasury Department, implying doubt, not only of the correctness, but of the integrity, of his administration of the Custom House. In the opening paragraph, the object is announced to be for the purpose of submitting to the public such a statement as would present in a true light the official conduct and integrity of his administration of the Boston Custom House, and his commercial experience as Collector. Mr. Goodrich seems, from what he says, to have been aware that there was a general impression of his want of commer-

cial experience, and, in the latter part of his term, of official misconduct, which he attributes to his attempts to reform the character of the merchants of Boston, and to raise their standard of integrity. With that perspicuity which pervades the pamphlet, he says the merchants "quite too often confounded so-called 'errors,' which resulted from the want of commercial integrity, with what they called 'mercantile usage;'" and it was in that way, I think it will be found, that there came to be so many 'marked' errors in my administration." His growing "unpopularity," for thus attempting to raise the standard of integrity of the Boston merchants, could not have been prevented, he modestly says, by any amount of commercial experience and integrity on his part. Mr. Samuel A. Way, who was often consulted by him, seems to have been almost the only person who sympathized with, and fully understood and appreciated, that standard of genuine commercial integrity to which it was the object of Mr. Goodrich to raise the Boston merchants.

In a letter dated Paris, Dec. 19, 1865, printed in the pamphlet, apparently as a certificate of the integrity of Mr. Goodrich, Mr. Way says, "It is simple justice to Mr. Goodrich for me to say, that I never paid him, or knew of his being paid, one dollar either directly or indirectly; and I am confident he never received from Messrs. Williams & Co., or any one else, any sum of money on account of settlement, or any thing connected therewith. I write this without the knowledge of Mr. Goodrich, or any of his friends." There may be no reason to doubt that Mr. Way wrote this, as he says, without the knowledge of Mr. Goodrich; and that he may have

been confident Mr. Goodrich never received from the Messrs. Williams, or any one else, any sum of money on account of, or in any way connected with, that settlement. But how was it with Mr. Goodrich? Did he not intend, by publishing that extract from Mr. Way's letter, to convey to the public the impression that he received no money, directly or indirectly, for his own personal benefit, from those settlements with the Messrs. Williams; while he did in fact know that he had received a very large sum which went into his own pocket, and was retained by him as his own?

One-half of \$25,224 and one-quarter of \$100,000, exacted from the Messrs. Williams, were divided equally between the Collector, the Naval Officer, and the Surveyor, making over \$12,500 for Mr. Goodrich; and when examined under oath, by the District Attorney of the United States, in the investigation in regard to the surplus alleged to have been paid by the Messrs. Williams, and not accounted for, Mr. Goodrich admitted that Mr. Farwell had also paid him over \$4,000, which was in addition; increasing the amount he received to over \$16,500.

Mr. Moses B. Williams has testified, that Mr. Way informed him that he paid Mr. Farwell \$10,000 out of the surplus over and above the amount of Mr. Goodrich's receipts as Collector. Mr. Goodrich testified, in his examination by Mr. Dana, that he received \$4,000 from Mr. Farwell; but he stated that it was out of the portion which went to Mr. Farwell as informer; and therefore it was not a part of the \$10,000 paid by Mr. Way to Mr. Farwell.

If Mr. Goodrich as Collector, and Mr. Tuck as

Naval Officer, were entitled each to receive \$4,000 by virtue of any arrangement or agreement with Mr. Farwell, the special agent of the Treasury Department who brought the charge of fraud against the Messrs. Williams, the question naturally suggests itself, why their official associate, Dr. Phelps, the Surveyor of the Port of Boston, did not also receive a similar amount. Dr. Phelps was by law entitled to share with the Collector and Naval Officer in all money lawfully accruing from fines, penalties, and forfeitures.

If the amount of money reported officially to the Treasury Department as paid by the Messrs. Williams, in compromise of the claims made against them, was lawfully exacted, Mr. Goodrich as Collector, Mr. Tuck as Naval Officer, and Dr. Phelps as Surveyor of the Port, were each entitled by law to about \$12,500, as their respective portions of the amount. The additional amount of \$4,000 each, which Mr. Goodrich testifies that he and Mr. Tuck received from Mr. Farwell, but which Dr. Phelps did not receive, if it was on account of, or in connection with, the settlement of Messrs. Williams & Co., would seem to have been without the sanction, if not in direct violation, of law.

The report of the investigation made by the District Attorney, as well as the following letter of the Secretary of the Treasury, shows that the large amount of money received by Mr. Goodrich was in connection with the settlement of the Messrs. Williams; and therefore the statement in Mr. Way's letter, that Mr. Goodrich had received none, was incorrect, even if Mr. Way intended to refer only to money outside

of what Mr. Goodrich received as his lawful share of the penalties exacted from the Messrs. Williams for the Government:—

“TREASURY DEPARTMENT, June 21, 1866.

“SIR,—In answer to the inquiry contained in your letter of the 7th inst., I have the honor to inform you, that, from the Abstract of Fines, Penalties, and Forfeitures, received in the District of Boston and Charlestown during the month of May, 1865, furnished to the Department by J. Z. Goodrich, Esq., late Collector at Boston, it appears, that the sum of one hundred thousand dollars, paid by the Messrs. Williams in May, 1865, in settlement of their alleged frauds in the importation of Champagne wines, was disposed of as follows, viz.:—

To the United States	\$50,000
„ „ Informant, W. B. Farwell	\$25,000
„ „ Collector	8,334
„ „ Naval Officer	8,333
„ „ Surveyor	8,333
	<hr/> \$50,000
	\$100,000

“The foregoing division of the proceeds is that which is by law provided:—One-half to the United States; one-half of the other moiety to the informer, if there be any; and the other half of the moiety to the Collector, Naval Officer, and Surveyor, in equal shares. (See Act of March 2, 1799, section 91.)

“It appears from an investigation of the transaction in question, made under my direction, that, at the time the above division was made, Mr. Farwell paid Collector Goodrich about \$4,000, in addition to his legal share as above stated, and also made similar payments to other parties; the same being made, as is alleged, from the proceeds of his share of \$25,000, as informer.

“A full statement of all the facts appears in the Report of Hon. R. H. Dana, United-States District Attorney, which has been called for by the Committee on Public Expenditures of the House of Representatives, and to which you are respectfully referred.

“I am, very respectfully,

H. McCULLOCH,

“*Secretary of the Treasury.*

“Hon. SAMUEL HOOPER, House of Representatives.”

It will be perceived, that the foregoing letter refers only to the Champagne settlement. Over \$4,000 was also received by Mr. Goodrich for the compromise of the Sherry case; making the total sum to him, from the settlements with the Messrs. Williams, as before stated, more than \$16,500.

If the object of Mr. Goodrich, as Collector of Boston, was, as he says, to raise the standard of integrity, and bring the mercantile usages of Boston merchants within what he and Mr. Samuel A. Way considered to be the proper range of commercial integrity, it was unfortunate that his course to effect this reform was so connected with the exaction of penalties, fines, and compromises, which largely increased the emoluments of Mr. Goodrich and the two other principal officers of the Custom House. The merchants did not understand it to be for the purpose of raising their standard of integrity, as it is explained in his pamphlet: consequently, Mr. Goodrich and Mr. Way, like many other great moral reformers, had the misfortune of finding their motives misunderstood.

The merchants believed very generally, when these claims were demanded and enforced, or compromised, that the Custom House was administered, in some degree, with reference to increasing, as far as possible, the fines, penalties, and compromises, one-half of which went to the Government, and the other half into the pockets of the Collector, the Naval Officer, and the Surveyor, if there was no informer to share it with them. The vexatious suits brought by Mr. Goodrich against merchants of the highest character and standing, and held over them for years without

being brought to trial, if the parties refused to compromise by a liberal payment of money, were considered by the merchants to be of the same character. Mr. Samuel A. Way offered his services to Mr. George M. Barnard, to Mr. B. C. Clark, and to others, to have the suits brought by the Collector against them compromised on favorable terms; but Mr. Barnard and Mr. Clark persistently refused to employ him, and those suits are still pending against them. Though some of those suits were instituted many years since, not one of them has ever been tried. There are even now many suits brought by Mr. Goodrich as Collector, in the United-States District Court, against different merchants, which for a long time have been, and still are, continued from term to term of the Court.

Mr. Way offered his services, in several instances, to settle the claims for fraud made by the Collector; but the largest successful operation of the kind in which he engaged was the case of the Messrs. Williams, which has been before alluded to. The history of this case, as stated in part by the Messrs. Williams, may, in the absence of Mr. Way and Mr. Farwell beyond the reach of legal process, throw some additional light, beyond what the pamphlet furnishes, in regard to the character of the administration of the Custom House during a portion of the term of Mr. Goodrich as Collector, and may account, to some extent, for its growing unpopularity with the merchants.

But there were other causes for the general impression that prevailed in regard to the commercial inexperience and official misconduct of Mr. Goodrich.

One was the appointment, early in his administration of the Custom House, of Mr. Carlos Pierce as truckman for the Government, which was an innovation on previous custom. Mr. Pierce never had been engaged in the trucking business, but was enabled to make an arrangement profitable to himself, by which that work was performed by others. It was also understood, that Mr. Goodrich was engaged in the manufacture of shoddy cloth, large quantities of which were reported to be furnished from his factory to the War Department, for the use of the soldiers, under contracts made in the name of Mr. Carlos Pierce, or of his business firm. Whether true or not, these were popular rumors at the time, and affected the reputation of Mr. Goodrich among the merchants.

I have been repeatedly told at the Treasury Department, that the complaints and appeals against Mr. Goodrich, by the merchants and others, were so frequent, that the Boston Custom House gave them more trouble than the whole of the other Custom Houses throughout the country. Since Mr. Hamlin commenced his administration, I have not heard a complaint of any kind against the Boston Custom House.

The pamphlet of Mr. Goodrich is published with a formidable titlepage, where the phrase, "the J. D. & M. Williams fraud," figures in large capitals. It is divided and subdivided into chapters and sections, with headings and capitals, and the whole is garnished with an alphabetical index, which is most unusual in such a publication. In exposing the singular errors of this elaborate performance, I shall first consider the case which Mr. Goodrich evidently regards

as the most important, and on which he has bestowed the largest amount of capitals. I begin with the startling accusation against the ancient and well-known firm of Messrs. John D. and Moses Williams, with whom I have only had a slight personal acquaintance ; but Mr. Goodrich having connected my name with their case in his pamphlet, has induced me to examine it and to expose its character.

THE PRETENDED FRAUD OF JOHN D. AND MOSES WILLIAMS.

On the 24th March, 1865, the books and papers of J. D. & M. Williams were seized by Mr. Goodrich on a warrant obtained by him from the District Judge at his application, alleging fraud against the revenue. Soon after, Mr. Samuel A. Way called to inform the Messrs. Williams that the examination of their books at the Custom House had resulted in the discovery of large frauds in their importation of wine, which he advised them to settle by the payment of a considerable sum of money as a compromise to stop further proceedings. Messrs. Williams declined to do this at first, particularly in regard to the Champagne wines. Mr. Way came often to urge upon them the importance of making a settlement, as he proposed ; offering his services and his influence at the Custom House to aid them, for which, he said, he should require no compensation. Mr. Way represented at times that the claims found against them for importation of Champagne wine amounted to more than two millions of dollars, for which all the real estate of old Mr. Williams would be seized, as well as their large stock of wines ; thereby ruining them in credit and

property, and breaking up their business. Mr. Moses Williams, the senior member of the firm, was advanced in years, and had been much overcome and depressed by the death of his youngest son, who was killed at the battle of Cedar Mountain, in Virginia. The repeated and persistent representations to him by Mr. Way of the intended attachment of his property, and breaking-up of the business of the firm by the seizure of their stock of wines, worked upon him to such an extent, that he became exceedingly nervous, and so infirm, both in body and mind, that his family began to fear for his life. Under these circumstances, after various interviews, in which the threats of seizure were strongly urged, Messrs. Williams consented to compromise for the alleged frauds on the Champagne importations. The claim for Sherry wine had been previously settled.

They paid in all \$156,224 for the claims which had been made, — one on Sherry, and the other on Champagne importations; Mr. Way agreeing, in the latter case, that Mr. Goodrich, as Collector, should give a full discharge for any demands which the United States might have against them or Messrs. E. Codman & Co., arising out of any of their acts in relation to importations of wine to that date. One receipt for \$25,224 was dated the latter part of March, and another for \$100,000, with the full discharge, as promised by Mr. Way, dated May 8, 1865, both signed by Mr. Goodrich. The surplus of more than \$31,000, paid by the Messrs. Williams over and above the amount of those receipts, has not yet been satisfactorily accounted for, beyond the \$10,000 paid to Mr. Farwell.

The following is a copy of the receipt and discharge referred to:—

CUSTOM HOUSE, BOSTON, COLLECTOR'S OFFICE,
\$100,000. May 8, 1865.

Received of J. D. & M. Williams and Edward Codman & Co., one hundred thousand dollars, in full satisfaction of all claims which the United States may have for duties, fines, and penalties, and forfeitures arising out of the importations of Champagne wines and other merchandise up to this date, or incurred by reason of frauds therein, or other improper conduct in relation thereto, or out of the acts of any and all the parties therein interested.

All books and papers of J. D. & M. Williams to be given up.
(Signed) J. Z. GOODRICH, *Collector*.

It appears by the pamphlet, that the fraud alleged, for which the large sum of money was paid on the Champagne wine, was that J. D. & M. Williams had, for the previous five years,—the statute of limitations confining the claim to five years,—entered their wine at the Custom House, and paid the ad-valorem duty by invoices representing the cost, or foreign market value, of the wine at Reims, in France. Mr. Goodrich makes the groundless charge, that this wine should have been entered, and the ad-valorem duty paid, on its cost, including duty, freight, and all other expenses, delivered at their store in Boston. This alleged fraud Mr. Goodrich pretends to trace back nearly twenty years, and undertakes to prove it by mutilated passages from letters of the Messrs. Williams, and by printing in his pamphlet what he describes as extracts from letters dated in 1846 and 1847 from Mr. Roederer, their correspondent at Reims, stating that “fictitious invoices” are sent in the letters in accordance with their instructions, to be used at the Custom House for the entry of the

wine. No such letters as those thus published in this pamphlet were ever written to them by Mr. Roederer; and no such expression as "fictitious invoice" was ever used by Mr. Roederer in any letter in connection with any shipments of wine to the Messrs. Williams, either in 1846 or at any subsequent period. Mr. Goodrich gives in his pamphlet these pretended extracts, as from letters dated twenty years ago, in proof of frauds on the revenue committed since 1860 by this firm, which, he says, "has for so many decades taken first rank among the most respectable houses in Boston." The great fraud alleged by Mr. Goodrich, in his pamphlet, to have been carried on so long by that old and respected firm of John D. & Moses Williams, that "it came literally down from father to son," was the entering of importations of wine by the foreign invoice duly certified, as required by the revenue laws of the United States; instead of entering them at what they cost, including duty and charges of importation, delivered at their store in Boston.

This illustrates the commercial experience of Mr. Goodrich. The law required the invoice to state truly the cost or foreign-market value in the currency of the country whence imported.* It had never been supposed by any of his predecessors in the office of

* The invoice of all goods imported into the United States, and subject to a duty *ad valorem*, shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such goods, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or foreign coins, which now are, or shall be by law, made current within the United States, in such foreign place or country. — *Act March 3, 1801*, ch. 27, § 2. 2 St. at L. 121.

Collector, that the cost here of an imported article, after paying the duties and all the expenses to the delivery at the store of the importer, was the foreign market value of the article at the place of export ; nor that the consular certificate and shipper's oath, required by law to accompany a foreign invoice for use at the Custom House, should certify the cost here, including duties and charges, to be the foreign market value at the place of production or export.

To avoid any imputation of unfairness in stating the charge of fraud alleged by Mr. Goodrich against the Messrs. Williams, his own words, as printed in the pamphlet, shall speak for him : —

“ Prior to 1846, for several years, Messrs. J. D. & M. Williams had regularly received from L. Roederer, the manufacturer at Reims, in France, shipments of Champagne wine, familiarly known in Boston as the ‘Schreider brand.’ This wine was obtained by purchase from Roederer, under a contract entered into in 1841. The price paid was \$9 *per dozen for quarts* and \$10 *for pints, deducting therefrom the cost of importation, such as freight, &c., and remitting the net amount so arrived at to Roederer on the receipt of each invoice or shipment.*

“ In July, 1846, Congress enacted a new tariff, which changed the duty on champagne from forty cents per gallon, specific, to forty per cent. ad valorem, which act took effect the following December. Prior to this, *all the Champagne thus imported by the Messrs. Williams was invoiced at \$9 and \$10 as the actual foreign market value.* The duty being then specific, no reason existed for any other than the correct market value being named in the invoices.”

This is the whole of the charge presented by Mr. Goodrich. Two of the passages I have italicized to call attention to the statements they contain. The first is, that the price of \$9 for quarts and \$10 for pints included the cost of importation, “such as freight, &c. :” the duty and other expenses of im-

portation embraced by the term "&c." were to be deducted from the price of \$9 and \$10, "remitting the net amount so arrived at to Roederer on the receipt of each invoice or shipment." According to this statement of Mr. Goodrich, therefore, \$9 and \$10 was the cost of the wine delivered at the store of the Messrs. Williams in Boston, after the duties and all the expenses of importation had been paid. Yet, after so stating it, Mr. Goodrich declares in the second of these italicized passages, that this price of \$9 and \$10 was "the actual foreign market value" of the wine at Reims, in France.

In point of fact, these wines were shipped by Mr. Roederer on his own account, under a contract with the Messrs. Williams, that they might purchase them after they arrived in the United States, the duty and all expenses of importation having been paid by Mr. Roederer, at \$9 for quarts and \$10 for pints; or have them stored for Mr. Roederer's account, and subject to his order, if the quality or condition of the wine was not satisfactory to the Messrs. Williams when it reached them. Previous to this contract being made, the Messrs. Williams had been in the habit of purchasing the wine in New York, at the same prices, of Mr. Roederer's agent there. The object of the contract was to secure wine of better quality and in good order delivered to them in Boston, and save the expense to Mr. Roederer of his agency in New York.

The following is a translation of a bill of wine sent by Mr. Roederer, which was used as the invoice before December, 1846, when the duty was specific, and only the quantity of wine was required to ascertain the duty at the Custom House : —

Messieurs JOHN D. & M. WILLIAMS and EDWARD CODMAN & Co.

To L. ROEDERER, DR.

To wine shipped by ship "Versailles" for Boston, in C. & W.

No. 14,192-14,225	34 baskets	half-bottles	champagne wine at \$10 . .	\$340.00
" 14,226-15,425	1,200 "	whole bottles	" \$9 . .	10,800.00
" 15,426-15,775	350 "	half-bottles	" \$10 . .	3,500.00
" 15,776-15,805	80 "	whole bottles	" \$9 . .	270.00
" 15,806-15,825	20 "	half-bottles	" \$10 . .	200.00
				<u>\$15,110.00</u>

It is understood that the above wine is shipped to Messrs. Williams and Codman & Co., subject to their approval and acceptance on its arrival in Boston.

(Signed) pp. L. ROEDERER,
J. P. LORENSEN.

REIMS, June 26, 1846.

The following is a copy of an invoice sent by Mr. Roederer under the new law, which required the foreign market value in the currency of the country whence imported, verified by the oath of the shipper and the certificate of the consul:—

REIMS, le 5 Juin, 1847.

Facture à 1567 Paniers Champagne, expédiés par l'entremise de Mr. L. Ludin, au Havre, et embarqués sur le navire "Versailles," pour être adressés pour mon compte et en consignment à Messieurs. J. D. & M. Williams et Edwd. Codman & Co. à Boston, francs de tous frais jusq' à bord.

C. & W.

No. 18,606-19,905	1,300	Paniers Champagne en bouteilles, savoir pour le vin, les paniers, et les bouchons	fr. 31	
		Une douzaine de bouteilles	" 4	
		En tout pour chaque panier à bord	fr. 35	fr. 45,500
No. 19,906-20,172	267	Paniers Champagne en demi bouteilles savoir pour le vin, panier et le bouchons	fr. 80	
		Savoir deux douzaine de demi bouteilles	" 5	
			fr. 35	" 9,345
		1,567 Paniers		fr. 54,845

Le soussigné Louis Roederer, Negociant en vins, déclare sous serment, que la facture qui précède contient un compte fidèle et sincère des marchandises y détaillés à leur véritable valeur courrante à Reims, et de tous frais sur les dites marchandises; et que la facture n'est exempte d'autre escompte et rabais que ceux véritablement accordés au commerce. Je déclare également sous serment que les bouteilles et demi bouteilles ont été achetées par moi séparément vides et non pas avec le vin.

L. ROEDERER.

REIMS, le 5 Juin, 1847.

Certificate of Mayor of Reims attached.

The following copy of the actual settlement of this last shipment, — being the one per “Versailles,” referred to on page 8 of the pamphlet, — will prevent any misunderstanding in regard to the intention and meaning of the contract between the Messrs. Williams and Mr. Roederer, under which all the shipments were made: —

Account Sales of fifteen hundred sixty-seven (1567) baskets Champagne Wine, received into Boston by the Ship “Versailles, Capt. Hunt, for account of Mr. Louis Roederer, of Reims, France.

1847. Aug. 14. By J. D. & M. Williams and E. Codman & Co.,	
1,800 baskets whole bottles champagne at \$9	\$11,700.00
267 „ half „ „ \$10	2,670.00
	<hr/>
	\$14,370.00
<i>Charges.</i>	
Entry and permit40
Duties on 1,567 baskets,	
2½ gals. each	3,526
Discount 5 per cent	176
	<hr/>
3,350 gals. at 40c.	\$1,340.00
Duties on 152½ gross bottles at \$3	\$458.50
Discount 5 per cent.	22.92
	<hr/>
	435.58
Freight at \$6 per ton of 80 baskets	\$313.40
10 per cent primage	31.34
	<hr/>
	344.74
44 broken bottles	33.00
Discount on invoice, one per cent	143.70
Paid referee's fees in settlement of freight . .	2.50
	<hr/>
	2,299.92
	<hr/>
Net sales	\$12,070.08
Boston, Sept. 24, 1847.	
E. & O. E.	
J. D. & M. WILLIAMS,	
per B. CONTY.	
Remitted for the above a bill on Paris at 60 days' sight.	

It will be perceived, that Mr. Roederer received for this invoice the equivalent of $\$7\frac{70}{100}$ per basket, in a bill on Paris at sixty days' sight, remitted after the wine was received in the United States. It must certainly have been a losing operation to Mr. Roederer, if the market value of the wine at Reims in France was, as Mr. Goodrich declares, \$9 for quarts and \$10 for pints; for no deduction has yet been made for insurance, interest, banker's commissions, and transportation from Reims to Havre, which would reduce the value of the wine to less than \$7 per basket at Reims.

The wine shipped by Mr. Roederer to the Messrs. Williams was never invoiced at less than 33 to 35 francs per basket; and it will be perceived by the foregoing account sales, that it did not net Mr. Roederer \$7 at Reims. The fact that the shipments have been continued for more than a quarter of a century, in large and increasing quantities, would seem to be conclusive evidence that Mr. Roederer was satisfied with the result of the shipments, and therefore that the market value of the wine at Reims could not have been more than 33 to 35 francs.

Mr. Goodrich says, on page 8 of his pamphlet, "At first, Roederer decided that he could not put the price in the false invoice at 30 francs, as they had requested, and proposed to make it 35 francs, but finally acceded to this request, and made up his false invoices for the Custom House at 30 francs, which was \$5.58 per basket, instead of \$9 and \$10, the price actually paid, *less charges*." Mr. Goodrich makes this statement in the face of the facts as shown by the records of the Custom House, that the invoices

were in no instance at a less rate than 33 francs per basket, and that the Messrs. Williams never requested Mr. Roederer to invoice the wine at 30 francs, as Mr. Goodrich asserts.

When Mr. Goodrich seized the books and papers of the Messrs. Williams, he obtained possession of their letters from Mr. Roederer, all of them written in French. There are extracts in English, as from these letters, printed in the pamphlet, without stating that they are translations from letters written in French. The only object of these printed extracts, all of them from letters dated in 1846 and 1847, seems to be to support the charge of fraud against the Messrs. Williams on importations in 1860 and subsequently, by making it appear that Mr. Roederer, in his former letters, had called the French invoices, by which the wine was to be entered at the Custom House, "fictitious invoices," "made according to your instructions." There are five of these pretended extracts, each referring to what is called the "fictitious invoice" enclosed in the letter; but no such expression is found in any letter of Mr. Roederer. Since 1847, Mr. Roederer refers, in his letters, to these invoices as legalized, or as certified invoices; prior to that time, and in the five letters Mr. Goodrich pretends to quote, he calls them "*la facture simulée*," or, in English, "the *pro-forma* invoice." The only excuse that can be offered for the strange statement by Mr. Goodrich that Mr. Roederer ever called them "fictitious invoices" is his ignorance of the French language, and that he has been made to believe by some designing person that this was the proper translation of the French term *facture simulée*. A little

knowledge would have made him see the gross injustice that he was doing to a business transaction between two responsible firms on opposite sides of the ocean. The term employed has a fixed meaning very different from that attributed to it by Mr. Goodrich. On this point the evidence is explicit.

In a work published by D. Appleton & Co., New York, 1864, entitled "A Complete Vocabulary of the Technicalities of Commercial Correspondence, Names of Articles of Trade, and Marine Terms, in English, Spanish, and French," on page 165 will be found the following as synonymous expressions in these different languages: "English, *pro forma*; Spanish, *simulado*; French, *simulée*." The following letter gives additional evidence in regard to the proper translation of the term:—

LIBRARY OF CONGRESS,
WASHINGTON, July 12, 1866.

HON. SAMUEL HOOPER, M.C.

SIR,— With regard to the accepted meaning of the French commercial phrase, *une facture simulée*, I have the honor to state that it could only be translated "a fictitious invoice" through a gross misapprehension of its meaning. It is a term applied to invoices made out *pro forma*, for effecting insurance, or other purposes. In the French-English Dictionary of Professor Spiers, published at Paris (9th edition) in 1853, the secondary meaning of the word *simulée* is thus given: "2. (commerce) *pro forma*." I refer you also to page 82 of a "Manual of Commercial Correspondence, English and French, by a Merchant," published by George P. Putnam, New York, in 1850. Under the general heading of "Insurance Accounts," I there find the following French and English terms given as equivalents:—

"Facture simulée de Pro-forma invoice of."
"Compte de vente simulé de . . Pro-forma sales of."

With high regard, your obedient servant,

A. R. SPOFFORD,
Librarian of Congress.

After making the charge of fraud, as before quoted, Mr. Goodrich goes on to say, that "the story is best told from the letter-book of the Messrs. Williams themselves," and proceeds to give extracts from their letter-books; the first being of the 31st July, 1846; the latest being of the 15th November, 1847; with the exception of one letter from the Messrs. Williams, the date of which is not given, but which is stated to be in reply to a letter from Mr. Roederer, dated 21st December, 1864, in relation to reports of seizures made in San Francisco and in New York of some Champagne wine that was alleged to be undervalued. The extracts from these old letters are garbled, by changing some, and omitting other, passages that would tend to correct any impression that the letters were not written in good faith, and for an honest purpose. For example, in the letter dated Aug. 15, 1846, an apprehension is expressed that a shipment which had been ordered may be delayed so long as not to arrive until after Dec. 1st, when the new tariff would go into effect. The Messrs. Williams say in their letter, "But, in order to be prepared for any *accidental delay*, you had better invoice this shipment at as low a rate as your conscience will allow you to swear to it, because it must be accompanied by a consular certificate." Mr. Goodrich prints it, "But, in order to be prepared for any *accident*, you had better," &c. This may be thought not a very important change in the language; but the letter was definite in referring to the accident of the delay of the vessel to arrive until the 1st December, as the invoice and consular certificate would be needed only in that case; whereas the extract, as printed, leaves it indefinite what is meant by "acci-

dent," and, perhaps, was intended to strengthen the idea which Mr. Goodrich evidently wished to convey, by printing in italics the words which followed, that the price should be sworn to *at less than the actual value*. It was perhaps for the same purpose that he omitted to quote the closing sentence of the paragraph which follows in the original letter in continuation where his extract ceases: "*If we have called the wine at 23 francs too little, and the bottles, corks, and baskets at 7 francs too much, you must make them right. If the whole price, estimated at 30 francs, be also an improper one, you must make it right.*" In other words, invoice it right, if 30 francs, which we name, is too low; the sole object being to have the true foreign-market value, to enter the wine by at the Custom House, as required by the new law. In following the instructions contained in that letter, Mr. Roederer invoiced the wine at 35 francs.

Mr. Goodrich quotes the whole of the letter relating to the directions about the invoices, except this closing paragraph, which indicates that there was no concealed or fraudulent meaning in the request to swear to the invoices "at as low a rate as your conscience will allow." Previous to December, 1846, the duty was specific; and the Custom House, in ascertaining the duty, regarded only the quantity, and not the value, of the wine. The account or bill forwarded by Mr. Roederer — indicating the number of baskets, and the price in the currency of the United States, at the rate which the Messrs. Williams were to pay after deducting the duty and expenses of importation — was used as an invoice. This sufficiently explains why the Messrs. Williams were so precise in their

directions in relation to the invoices of the first importations to arrive under the new tariff law, which required the foreign-market value in the country whence it was imported. Mr. Roederer being a foreigner, ignorant of our revenue laws, and unfamiliar with the meaning of our legal phrases, it was natural that the Messrs. Williams should give him the most full and explicit directions and explanations as to the mode and form of invoice required by this change of the law. Nothing could be plainer, or more according to the ordinary course of business. Here is an obvious consideration, which explains the correspondence at this time. The letters of the Messrs. Williams, read in this light, are, to say the least, more consistent with an honest purpose on their part, than with the fraudulent intent which Mr. Goodrich so perversely attributes to them.

The next letter quoted by Mr. Goodrich contains, in the pamphlet, an italicized passage as follows: "*We want you to swear to the invoices, instead of Mr. Ludin.*" Why this request? The law required the oath of Mr. Roederer, and not that of his clerk, who attended to the shipment for him. Another letter, dated Aug. 14, 1847, states that shipments direct to Boston are preferred whenever it is convenient, because "we get along better with the Custom House here in Boston than in New York." The last letter quoted by Mr. Goodrich is dated in November, 1847, stating that it is unnecessary to send any other than the invoice containing the French cost or market value of the wine duly legalized, with consular certificate and shipper's oath. From that time, 1847, Mr. Goodrich says, no other invoice was sent.

Mr. Goodrich quotes one letter of Mr. Roederer — in relation to the shipment of 1567 baskets of wine by the “Versailles” — without giving its date; which was June 14, 1847. His extract from this letter closes with the words, “I hope this will satisfy you in all respects.” Mr. Goodrich then says, “This, however, does not satisfy the Messrs. Williams *in all respects*; for, under date of April 30, 1847 (letter-book F, page 44), they *replied* as follows.” If the date of that letter of Mr. Roederer had not been omitted, it would have been seen at once, by any casual reader of his pamphlet, that a letter dated April 30 could not have been, as Mr. Goodrich states that it was, written in reply to one dated June 14 of the same year. Is such evidence of an alleged fraud in accordance with the commandment, “THOU SHALT NOT BEAR FALSE WITNESS AGAINST THY NEIGHBOR”?

This finishes the story which “is best told from the letter-book of the Messrs. Williams themselves;” and is all the evidence Mr. Goodrich presents in support of the charge of fraud for which, with the aid of Mr. Way, the large sum of money was exacted from the Messrs. Williams.

Nothing could be more unfair and unjust than for a public officer to seize books and papers, and present to the public garbled extracts from them, and false or incorrect translations of portions of letters written in a foreign language, as evidence of a charge of fraud committed nearly twenty years after their date, for the purpose of blasting the reputation of a commercial house which had enjoyed the fullest confidence and respect for more than half a century. All moral effect of example is lost when men like John D. Williams

and Edward Codman, who acquired wealth and honor by a lifelong course of integrity and uprightness, and were followed long since to the silent tomb with the respect of the whole community, can be thus publicly denounced in their graves, on such frivolous and counterfeit evidence, as having been engaged all their lives in defrauding the revenue.

I have said enough to show the gross injustice that has been done to merchants of Boston. But there are other matters connected with this transaction which exhibit Mr. Goodrich in a most questionable character.

On page 17 of the pamphlet, Mr. Goodrich says, "Moses B. Williams testified, that, besides the \$125,224 paid to the Government, \$32,000 was paid to Mr. Way; but not one particle was to be paid him as compensation for his services."

Mr. Goodrich adds: —

"I take great pleasure in being able to say, that I have no belief whatever that one cent of this \$32,000 was paid to any officer connected with the Boston Custom House, including Mr. French, who was acting as special Deputy in this and a few other cases which arose before he resigned, as one of the regular Deputies, the 1st of April. I have the satisfaction of feeling that it was not deemed best to suggest to me that money could be had, if desired: at any rate, the suggestion was not made."

Some one must have received the \$32,000 referred to, "not one particle" of which was paid to Mr. Way, as compensation for his services. According to other testimony of Mr. Williams, Mr. Way told him he paid Mr. Farwell \$10,000 of that money. It is true Mr. Farwell was not an "officer connected with the

Boston Custom House." Mr. Goodrich has himself testified that he received over \$4,000 from Mr. Farwell. This testimony will hardly warrant, until a more full investigation can be made, the satisfaction expressed by Mr. Goodrich, "of feeling that it was not deemed best to suggest to me that money could be had if desired: at any rate, the suggestion was not made." Mr. Goodrich admits that he did receive money in connection with this transaction which by law he could not claim; and it can never be said with certainty that the sums of \$4,000 received by him and others from Mr. Farwell were not part of the \$32,000 referred to by Mr. Williams as paid to Mr. Way, until it is known how the whole of that money was disposed of.

Mr. Goodrich says that the Messrs. Williams "have sought, and I believe still seek, — *though convicted by their own tacit confession of their guilt*, — to blind the eyes of a credulous public by the plausible pretext that they have been made the victims of persecution."

This is unjust, as the Messrs. Williams have never yet presented to the public any vindication of themselves against this charge of fraud which Mr. Goodrich has publicly brought against them in his pamphlet. It is at least fair that the public should read and consider what they may have to say in vindication of themselves, and not condemn them upon the *ex parte* statement of one who was personally benefited to the extent of \$16,500 out of the money paid by them as a compromise of charges of fraud, alleged to be in amount over two millions of dollars, without giving them any definite information of the character of the evidence discovered in the

examination of their books. (which were retained by the Custom-House officers, and beyond their reach, until the settlement was made), except what Mr. Way furnished them, and the statements by Mr. Goodrich to them that their books proved they were clearly liable for more than two millions of dollars. The Messrs. Williams, I am quite sure, can present circumstances and considerations for paying the money as they did, which will show how insulting is the public announcement by Mr. Goodrich, that, by making this settlement, they are "convicted by their own tacit confession of their guilt."

I do not propose to discuss the question of the conduct of a public officer, who, taking advantage of his official power to seize and examine the books and papers of private individuals, copies them without right, and then publishes them to gratify his private malignity. It is bad enough to publish them at all; but it is intolerable when they are garbled in order to sustain a foregone conclusion.

The consent to the payment of money by Mr. Moses B. Williams, who finally made the arrangement upon his sole responsibility, and without consultation with his partners, was, in my opinion, an act of moral weakness on his part, which has since been most painfully expiated. It was his intention that neither his firm nor Messrs. E. Codman & Co. should pay any part of it, as it was paid for the benefit of his father, who could well afford it from his large wealth; but, after the transaction became known to the others, they claimed that it justly belonged to them all to bear their proportion, as the money was paid to settle a claim which, however

unjust, grew out of their common business. The history of the whole transaction, and the motive of Mr. Moses B. Williams in consenting to the payment of money, is recorded in his letter, signed by the firm, dated June 12, 1865, in reply to the Secretary of the Treasury, of which the following are extracts:—

“On the 3d of April, a formal demand was made upon us by the Collector for \$557,820, as the value of the Champagne wines sent to us by Mr. Roederer since May, 1858, up to the time of the present tariff,—all this wine being alleged to be under-invoiced, and liable to forfeiture under the act of 1799; and we received written notice, that, unless we complied with this demand, legal proceedings would be commenced.

“Mr. Samuel A. Way, who is the senior member in a banking-house with Mr. French (late Deputy Collector, and son-in-law of the Naval Officer) now intervened in the matter, and intimated to us that the Collector would compromise the claim for \$300,000. This compromise we declined to make. A new warrant was now procured by the Collector, alleging frauds by our firm and Codman & Co. as importers of the Champagne wine, and our store was searched. Up to this time, we felt perfectly easy, as we had consulted counsel, and received a favorable opinion from them upon the matter. But now the health of our present senior partner, the father of the writer, who is approaching his seventy-fifth year, and who has within the last three years experienced severe domestic misfortune, began to be seriously affected; and we found, to our alarm, that his anxiety was producing sleeplessness at night and a nervous condition in the daytime, which it was impossible his constitution could long bear. We also found that this was clearly perceived by the officer of the customs. We were now notified by Mr. Way that a new demand had been prepared, covering all the Champagne imported by us since 1846, and amounting to between \$2,000,000, and \$3,000,000, on the ground that all statutes of limitation had been repealed by the statute of 1863;” also “that the Collector could commence proceedings for the whole \$2,000,000 or \$3,000,000, and attach our property for this claim, and keep it, with our books, &c., out of our possession for a great length of time. This would have stopped our

business; and, by depriving us of the personal custody of our large stock of wines for so long a time, would have materially diminished their value in the market when they were returned to us, besides in other ways seriously injuring our affairs, by the damage to our reputation, in a pecuniary point of view, especially at a distance. These considerations, and the belief (on the part of the writer) that his father could not long sustain the pressure daily brought to bear upon him, induced us to decide to compromise the claim, notwithstanding we believed it to be a most unjust one, and only urged for the purpose of extorting money from us."

The attention of the Department was first called to this alleged fraud on the importations of Champagne wine by a letter from W. B. Farwell, dated Boston, April 5, 1865. Later in that month, Mr. Farwell went to Washington to urge the Department to authorize the claims to be compromised for \$100,000. In a letter dated Washington, April 22, 1865, stating his reasons for urging compromise, he says: "From what I can ascertain in Boston, the main pecuniary responsibility of these two houses* rests to-day on Moses Williams, the only living representative of the old firms. He is a very old man; and it is represented that his hold upon life is very precarious." Again he says: "Every day's delay in the prosecution or settlement of the claim reduces — with the waning vitality of this old man, likely, as it would seem, at any time to cease entirely — the final chances of recovery by the Government, by circumscribing the number and responsibility of the parties against whom proceedings would be instituted."

Mr. Jordan, the Solicitor of the Treasury, was then sent to Boston, to examine and advise the

* J. D. & M. Williams and E. Codman & Co.

Secretary in regard to authorizing the compromise. He arrived in Boston, Monday evening, the 1st of May. The next evening, he left for New York, where he passed two days; and returned to Washington on Friday, the 5th of May. The next day he made a written report to the Secretary, in which he said, "The Government is barred from proceedings for penalties not incurred within five years, or for duties which have not accrued within six years. The portion of duties which have accrued within the latter period do not amount, probably, to more than fifty or sixty thousand dollars." He recommended the compromise; and his letter was accompanied by one from Mr. Tuck in favor of it, dated May 3; also a telegram from Mr. Farwell, dated May 5, at Boston, stating that Mr. Goodrich fully concurred in recommending it. On that day, May 6, the Solicitor wrote Mr. Goodrich that he was authorized and directed by the Secretary of the Treasury to accept \$100,000 in full settlement for all claims against Messrs. J. D. & M. Williams and E. Codman & Co. The settlement was accordingly made on Monday, the 8th May, as shown by Mr. Goodrich's receipt for the money.

There is in the records of the Treasury Department some unaccountable inconsistency with this statement. The letter of the Solicitor to the Secretary of the Treasury is dated Saturday, May 6; and it is endorsed as verbally approved by the Secretary on Monday, the 8th May. On Tuesday, the 9th May, the Solicitor is directed by a letter from the Secretary to stop all proceedings upon his oral approval of yesterday in the case of J. D. & M. Williams. But

the Solicitor replied that it was then too late, as the approval was communicated by telegraph, and the settlement had been completed.

The precision in regard to dates in the foregoing paragraphs is important for the purpose of showing how little reliance can be placed on the accuracy of statements of Mr. Goodrich. Under the head of "The Settlement," in his pamphlet, he says:—

"As I had no authority to settle or compromise, I deemed it my duty to present the question to the Secretary, and did so. Soon after, Mr. Jordan, the Solicitor of the Treasury, visited Boston to advise in the matter. After laying before him all the facts, the question arose, what sum should be accepted of the Messrs. Williams in settlement. A conference on the subject was had between the Solicitor, Mr. Farwell, (who had aided the Government in the investigation), Mr. Tuck, (the Naval Officer), and myself."

This conference must of course have been held on Tuesday, May 2, as Mr. Jordan arrived in Boston the evening before, and left Tuesday evening. Mr. Goodrich goes on to say, that, after some discussion at this conference, —

"Finally, the sum of \$350,000 was agreed upon as the lowest that should be offered in settlement. I concurred in a settlement on this basis, though I had favored a larger sum. The Solicitor then had an interview with the Messrs. Williams at their counting-room, and offered to accept \$350,000 and discharge the claim. The offer was declined. I was then authorized to compromise for that sum, and, if not paid, directed to report the case to the District Attorney for prosecution, and the Solicitor returned to Washington, supposing all the statutes of limitations had been repealed, and that the Williamses were liable for the whole amount of the importations back to 1846. The negotiation proceeded upon the idea that they were thus liable, — they offering \$100,000, and the Government asking \$350,000. At length it was dis-

covered that by mistake one of the statutes of limitations had not been repealed, and that consequently there could be no claim on importations which had been made more than five years."

After making the important discovery that, "*by mistake,*" *there was a statute of limitations*, Mr. Goodrich says:—

"Mr. Way was untiring in his efforts to induce an acceptance of \$100,000 in settlement, and at length Mr. Farwell and Mr. Tuck deemed it best to accept that sum, and proposed that Mr. Farwell should go to Washington and present to the Secretary and Solicitor the reasons which had induced them finally to favor a compromise of \$100,000, and obtain the Secretary's authority to accept that sum if he should concur in their views."

Mr. Farwell then prepared a paper, to be signed by Mr. Goodrich, Mr. Tuck, and himself, recommending the compromise. Mr. Goodrich was unwilling to recommend it, but he says:—

"I was willing to concur in a reference of the matter to the Department, and to express my acquiescence in the proposition to accept \$100,000 if it should deem a settlement on those terms advisable. Mr. Farwell then altered the papers so as to express substantially that idea, and I signed it. . . . On the morning of the 6th May Mr. Farwell returned, and informed me that the Secretary had decided to accept the \$100,000, and the next day the mail brought a letter from the Solicitor, of which the following is a copy."

That letter is from Mr. Jordan, dated Washington, May 6, 1865, stating that he had submitted to the Secretary of the Treasury the facts and papers, and "he directs me to instruct you to accept the compromise proposed."

Such is the substance of Mr. Goodrich's prolix statement. Unfortunately for Mr. Goodrich, there is on file at the Department the written proposition made

by Mr. Farwell, when he was sent to Washington to recommend the compromise of \$100,000, dated April 22, 1865 ; being more than a week before Mr. Jordan went to Boston to examine and report to the Secretary whether, in his opinion, the \$100,000, as recommended by the Custom-House officers, should be accepted. Mr. Jordan did not return to Washington until the evening of the 5th May ; and it was on the day after — viz., Saturday, the 6th May — that he reported the circumstances in writing, and recommended the settlement ; presenting, among other papers in favor of it, Mr. Farwell's telegram to him, dated Boston, May 5. It was during a personal interview with the Solicitor that the Secretary approved the recommendation, and authorized the offer of \$100,000 to be accepted. The statement, therefore, of Mr. Goodrich, that, "on the morning of the 6th May, Mr. Farwell returned, and informed me that the Secretary had decided to accept the \$100,000," must be untrue. Mr. Farwell had not been in Washington that week, and Mr. Jordan's interview with the Secretary was on the same day ; therefore it was impossible for Mr. Farwell to have returned from Washington, and given the information to Mr. Goodrich, on the morning of the 6th May.

It appears from Mr. Jordan's statement to the Secretary, that, after learning the facts of the case in Boston, he was decidedly of opinion that the proposed compromise of \$100,000 should be accepted. To examine and report upon the expediency of accepting this compromise, as recommended by the officers of the Custom House on the 22d of April, was the sole object of Mr. Jordan's visit to Boston.

After April 22, when Mr. Farwell had been at Washington and recommended the settlement for \$100,000, and up to the last day when the settlement was made for that sum, (May 8), the old man, as Mr. Farwell describes him in his letter, whose "waning vitality was likely, as it would seem, at any time to cease," was followed up, and worried with the same representations, as before, of the amount of the claims of the Custom House being millions, with threats of seizure of his property; and Mr. Jordan was represented as refusing to consent to a less sum than \$350,000; apparently for no other purpose than to obtain a larger sum than the \$100,000, as recommended to the Department. This object was accomplished by Mr. Way, who finally obtained the consent of the Messrs. Williams to a settlement for \$120,000, which, Mr. Way stated soon after to Mr. Moses B. Williams, had been accepted, when in fact, as afterwards appeared, the settlement was assented to and made for \$100,000. Why were not the Messrs. Williams officially notified of the determination to settle for \$100,000, instead of leaving it to be communicated by Mr. Way, thereby enabling him to get from them \$20,000 beyond the amount determined on at the Custom House?

Mr. Goodrich lays great stress on the fact that Mr. Way was employed and acted, in these cases of compromise, as the agent of the parties, and not as the agent of the Government. It will be seen in what sense he was an agent of the parties. Mr. Way went to the Messrs. Williams with the information, that, in the examination of their books and papers seized by the Collector, a fraud had been detected,

and offered his services to settle it. Who furnished Mr. Way with the information, and instigated him to communicate it to the parties, and offer his services to settle it? It could come only from the Custom House. If the offer of his services is accepted, it is true that he then becomes technically an agent of the parties for that special purpose, even though he had been authorized by the Custom House, and furnished with the information requisite to show the parties that he had access to, and possessed influence in, the Custom House. In no other sense than this was Mr. Way the agent of the Messrs. Williams in their transactions with Collector Goodrich.

Any one who has known Mr. Goodrich well must have perceived that he has an obliquity of mind which prevents his recognizing any facts that contradict an opinion he has expressed, or an assertion he has made; and that his memory cannot retain any correct recollection of circumstances that would prove him to have been, or to be, in error. Every page of his pamphlet shows this peculiar disease of his mind, which makes it impossible for him to see or to value truth. Nothing any one could say, no decision of any superior officer, no decision of any court of justice, no verdict of a jury, would affect his opinion, or convince him that any assertion of his has been wrong or mistaken. He will go down to the grave in the firm belief, that "the foreign market value or cost" of an imported article includes the duties and other charges on its importation, and that the writers of French dictionaries and vocabularies do not understand the French language. In the suits brought

by Mr. Goodrich, so long pending against merchants of Boston, in the District Court of the United States, the trouble is probably the absence of any facts to support the charges. To the mind of Mr. Goodrich, clearer cases of fraud were never brought into court. But the District Attorney knows that the Court will not receive opinions or assertions as evidence, without facts to sustain them; and they will probably never be tried. I understand that many of them would be at once withdrawn, if the parties against whom they are brought would acknowledge "probable cause."

THE PRETENDED BORATE FRAUD.

The "Borate Case," referred to in the pamphlet, was an amusing instance to every one but the importer, of that peculiarity in the mind of Mr. Goodrich. The decision in the suit was in favor of the importer, also the decisions of two successive Secretaries of the Treasury. But that made no difference to Mr. Goodrich. He still insists that there never was a clearer case of fraud. This importation was made by Messrs. Thwing & Co., of Boston, and entered at the Custom House as "mineral ore of borate," subject to a duty of twenty per centum, amounting to \$1,103.40. Mr. Goodrich seized it, alleging that it was "borate of lime, or crude borax," subject to a duty of five cents per pound, amounting to \$12,271.10, which was more than it would sell for after the duty was paid. After the judgment in favor of Thwing & Co., although Mr. Goodrich said "a clearer case of fraud was never presented to a jury," the Secretary of the Treasury,

Mr. Fessenden, on the 9th July, 1864, directed further proceedings to be discontinued, and that the owners should be allowed to export the article. But Mr. Goodrich persistently remonstrated ; and, though he could not induce the Secretary to revoke his directions, he delayed any action, until it was finally disposed of by a peremptory order from Mr. McCulloch to obey the directions given nearly a year before by Mr. Fessenden.

All I had to do with this case was once to urge Mr. Goodrich to comply with the directions of the Secretary, who was indignant at his conduct in disobeying the instructions from the Department of the 9th July. The case was a difficult one to decide, in the opinion of every one but Mr. Goodrich, whose explanations of it were about as clear and lucid as the statement concerning it in his pamphlet. The article was certainly not what is generally known in commerce as "borate of lime," nor "crude borax," subject to a duty of five cents per pound ; but the difficulty was in designating it, after determining that it was not the borax of commerce. This difficulty was settled by the Department assenting to the proposal of the owners to export it. Mr. Goodrich says, "When I saw Mr. McCulloch, I alluded to this 'Borate case ;' but he refused, in a very few words, to hear any thing on the subject." I am quite sure that any one who once listened to an explanation of it from Mr. Goodrich will be equally unwilling to hear him allude to it again.

THE PRETENDED CHENERY FRAUD.

Another of the subjects of the pamphlet appears under the title of "Chenery & Co. and Dix Case: Mr. Hooper's Report."

In July, 1863, the Secretary of the Treasury (Mr. Chase) requested me to examine and ascertain the circumstances in connection with the removal of Mr. Timothy B. Dix from office in the Custom House, and to report to him my opinion; expressing also the wish that I would confer with Mr. Goodrich, and that, if possible, he should concur with me in my report on the subject. Various documents connected with the matter were enclosed to me, that had been sent to the Department by Mr. Goodrich.

I called on the Collector, and showed him the letter from the Secretary: he read it, and returned it to me, remarking that the subject was closed, and he should have nothing to do with it, or words to that effect. I stated in my report, that "the Collector declined to confer with me on the subject." I took care to verify all the other facts stated in the report, by consulting merchants and others who were familiar with the details of business at the Custom House; among others, Mr. H. D. Cleary, who was the "foreign-entry clerk," and had been in the Custom House for thirty years or more, and Mr. R. S. S. Andros, whose long experience in the Custom House, and familiarity with the laws and practice of the Revenue Department, are well known. All of them concurred with me in the views expressed in my report to the Secretary of the Treasury. And Mr. Andros confirmed all my statements in a letter which was appended to my report.

But Mr. Goodrich pronounces all my statements "utterly and inexcusably false, Mr. Hooper knew better;" and he says Mr. Andros "ought to be heartily ashamed of having expressed such an opinion. A man who had been as familiar with Custom-House matters as he had, ought to have known better."

It is hard for one who entertains any self-respect to enter into controversy with a person who possesses so little of the commonest sense of propriety as Mr. Goodrich. He may argue as much as he pleases to prove the impropriety of an existing practice; but the facts I stated in regard to the existence of the practice at the Custom House are well known to every one conversant with business at the Custom House, either in Boston or New York.

Mr. Dix was removed by Mr. Goodrich on a charge of fraud in the administration of his office. To make out the charge against Mr. Dix, it was also necessary to accuse Messrs. Chenery & Co. Mr. Goodrich says, "The Williams fraud was greater in amount, but the means employed were no worse;" and adds that "men high in military and civil position have sought to justify it, and the parties to it, at the Department." Major-General Dix was the only one "high in military and civil position" connected in any way with this case, and must therefore be referred to. The "gross fraud," as Mr. Goodrich calls it, resulted from the practice at the Custom House of considering the last day of deposit and the day of delivery out of any portion of a cargo that had been entered for warehousing, without having actually been in warehouse, to be the date of deposit for the whole cargo. This

practice may have been abstractly wrong ; but it had been, and was then, the practice at the Custom House in New York, as well as at Boston.

In the case in question, the privilege of entry for consumption at the old rate of duty expired three months after the deposit. Chenery & Co. came to the Custom House to make their entry, and pay the duty, on the 28th October. The record of their deposit was dated the 26th July : accordingly, the time had passed to make the entry at the old rate of duty. Chenery and Co. said the record was not correct. The Custom-House clerk referred to Mr. Dix, as the head of that department, who said they could not go behind the record. Chenery & Co. stated that the date of the deposit should have been Monday, the 28th, and not Saturday, the 26th July. Afterwards, the storekeeper, Mr. Paine, who made the original record referred to, came to Mr. Dix, and satisfied him that the date, following his usual practice, should have been the 28th July ; and, stating that it was his error, he asked Mr. Dix if he could correct it ; to which Mr. Dix replied that Messrs. Chenery & Co. ought not to suffer by his error, and, if the date was wrong, he might correct it. Mr. Paine, the storekeeper, then changed the date to the 28th July, and Messrs. Chenery & Co. made their entry accordingly.

The whole question was, whether the date, which the storekeeper said had been wrongfully recorded by him as the 26th July, could be corrected. As a matter of equity, any doubt should have been construed in favor of Chenery & Co., to relieve them from the effect of an accidental error of a day in their date ; the question being whether the correct date was on Saturday or the following Monday.

If there was fraud in this case, it would seem that the storekeeper, Mr. Paine, who altered the date, was the guilty one. He had been selected and appointed to his office of storekeeper by Mr. Goodrich. Was he punished? It is said he resigned his place, under an assurance from Mr. Goodrich that he would re-appoint him the next month. However this may be, it is certain that he was re-appointed as storekeeper within a month. The clerk under Mr. Dix, who had the care of the records, and who had been a faithful officer in the Custom House for more than twenty years, also resigned, at the request of Mr. Goodrich. Mr. Dix was told by Mr. Goodrich, that, if he did not resign, he (Goodrich) would remove him. With a proper sense of self-respect, Mr. Dix declined to place himself in the position of making such a "tacit confession of guilt" in a case where he was unconscious of wrong. After serving the Government faithfully for about seventeen years, in a comparatively humble position at the Custom House, respected by all his associates there, and by every one who knew him, for his integrity and uprightness, he was unwilling to dishonor himself by an act of his own, as he would have done by complying with this request to resign. Mr. Goodrich then brought against him a charge of fraud in the administration of his office, and removed him.

After a careful examination of all the circumstances, I was entirely satisfied that Mr. Dix had not been guilty of any fraud; and Mr. Chase, the Secretary of the Treasury, told Mr. Goodrich in my presence, that, even on his statement of the facts, he could not charge Mr. Dix with any thing beyond an error of judgment. Mr. Goodrich appeared to be wholly ig-

norant of the existence of the practice referred to in regard to the date of deposits in warehouse: indeed, he was never familiar with the general details of Custom-House business. It seemed to me, as it did to Mr. Andros, that there was no intention of fraud, and that the conduct of Mr. Dix in this transaction was in conformity with the practice at the Custom House, and the usual construction of the laws there. I was confident that time and reflection would vindicate Mr. Dix; and I am happy to know that he is now restored to confidence, and occupies at the present time a higher and more lucrative position in the Custom House than before he was removed by Mr. Goodrich.

The following letter from Major-General Dix may explain why Mr. Goodrich, with that peculiar obliquity of his mind, may have been inclined to be vindictive and unjust toward Mr. T. B. Dix, and to ascribe to him a degree of responsibility and of guilt in the Chenery transaction, which required his dishonorable discharge, but which, in the case of Mr. Paine, required only a suspension of a month from his duties as storekeeper:—

NEW YORK, 10th August, 1866.

HON. SAMUEL HOOPER.

Dear Sir,— Understanding that you propose to notice a pamphlet recently published by J. Z. Goodrich, late Collector of the Customs for the Port of Boston, I deem it due to you to state my recollection of the facts, showing a purpose on his part to use the position held by my brother, T. B. Dix, as a means of providing for his brother-in-law, and ending in my brother's removal on an unfounded charge of infidelity to his official duties.

Late in June, 1861, soon after I entered the military service, my brother informed me that Mr. Goodrich had indicated a determination to remove him from the place he held in the Custom

House in Boston, unless through my influence Mr. John H. Strong (Mr. G.'s brother-in-law) should be appointed to a place of equal pecuniary value in the Custom House in New York.

Shortly afterwards, Mr. Goodrich, who was in Washington while I was there waiting for a command, addressed me a note, of which the following is a copy : —

"GENERAL DIX, — I hope to leave at half-past two to-day. The name of my friend is John H. Strong. Your letter to Mr. Barney will reach me if left in my box, 39, at the bar, before I leave. If that should not be convenient, send it to me at Boston, if you please. I want to send with yours a letter of my own to Mr. Barney. Your obedient servant, J. Z. GOODRICH.

"WASHINGTON, Willard's, July 11, 1861."

This note I immediately filed, and endorsed as follows : —

"J. Z. Goodrich,
rascal,
July, 1861."

The original can be produced, if needed. The endorsement shows in what light I considered Mr. Goodrich's proposition. Mr. Strong is a gentleman, as I was told, of unexceptionable character; and I did not hesitate to give him a letter of recommendation to Mr. Barney.

I have reason to believe that Mr. Goodrich made the proposition, in the nature of a trade of one of these gentlemen against the other, to Mr. Barney; and that the latter regarded it as a proposal not fit to be made or entertained.

I do not remember to have heard any thing further in regard to it for more than a month; when I addressed a letter, of which the following is a copy, to Mr. Barney : —

" [Private.]

"FORT McHENRY, 26th August, 1861.

"DEAR SIR, — I have a brother in the warehouse department of the Custom House in Boston. He has held the place, I think, some twelve years. During that time he has not been as many days absent from his post. He is capable, faithful, and loyal, as his ancestors have ever been since the landing at Plymouth. In June last, Mr. Goodrich, the Collector at Boston, came to me at Willard's, and told me my brother would be retained if his

brother-in-law, Mr. John H. Strong, of Stockbridge, could be provided for in New York. I thought it, I confess, rather an extraordinary proposition; and I did think of bringing it before the Secretary of the Treasury. But I concluded to say nothing about it; and, Mr. Strong having been recommended to you by the Collector, I wrote you a line in favor of his appointment.

"I have a letter from my brother to-day, in which he says, 'I have had an interview with the Collector. He sent for me to say, that, unless John H. Strong, of Stockbridge, is provided for by the Collector of New York, he will be compelled to give the said Strong my place.'

"There is no complaint against my brother. His retention *on condition* shows that there is no ground for his removal, except to provide for the Collector's brother-in-law.

"I could, on a statement of the facts, get an order from the President, or the Secretary of the Treasury, not to disturb my brother; but I do not wish to trouble either of them with a matter which is quite distasteful enough to be dealt with in any way.

"I am doing all I can, giving up the comforts of home, to aid the Government; and it seems not the thing that my family should be made the object of proscription, and for \$1,400! — the salary my brother receives.

"I would like a line from you.

"With sincere regard, yours, JOHN A. DIX."

The original letter is in possession of Mr. Barney.

The following is the first paragraph of Mr. Barney's reply: —

"NEW YORK, Sept. 7, 1861.

"MY DEAR GENERAL, — The *bargain* proposed by the Collector of Boston would impose on me an appointee irrespective of his qualifications, — a subordinate independent of my control. However inefficient or unfaithful he might be, I could not apply to him the discipline of the office without imperilling the position of your brother. Such an arrangement offends my sense of propriety, and would be unjust to your brother."

The original is on file at the Treasury Department.

Mr. Barney offered to appoint my brother to a place in the Custom House in New York. I told him my brother did not wish to remove to New York; that he was born in New England, had lived there all his life, and there he wished to remain.

I then laid the case before the Secretary of the Treasury, Mr. Chase, who directed that my brother should not be disturbed.

Mr. Strong was appointed to a place in the Boston Custom House by his brother-in-law, Mr. Goodrich, and, I am told, is an excellent officer.

Not being able to get rid of my brother in any other way, Mr. Goodrich brought against him a charge of infidelity to his trust, and recommended the appointment of Mr. Hosea Illsley in his place. In the absence of Mr. Chase, the change was sanctioned by the Assistant Secretary, without the knowledge of the former. Even this sanction was indistinct; and, had the Secretary been at his post, it would not have been given without examination.

Every investigation which subsequently took place exonerated my brother from all censure, except that made by Mr. Bailey, which was altogether *ex parte*, and without any notice to him, — a wrong very little inferior to the original injustice. Mr. Deputy-Collector Hanscom, who, I am told, had Mr. Goodrich's entire confidence, stated, in a report made to the Treasury Department, that "Mr. Dix's character for personal and official integrity was unimpeached in this transaction."

Mr. Chase never justified Mr. Goodrich's course in conversation with me, or in any communication addressed to me. Mr. Fessenden declined to interfere, because the case had been disposed of by his predecessor. Mr. McCulloch, who took the more enlarged and liberal view that a wrong ought not to outlive the power to remedy it, interposed; and, at his request, my brother was appointed to a place in the Custom House by Mr. Hamlin, the present Collector. Thus the injury to my brother's good name was redressed where it was inflicted, — the precise redress which I have always insisted on as a simple act of justice to him.

Mr. Goodrich lays stress on the fact, that two years elapsed between the attempted "bargain" and my brother's removal. These two years were not idle ones on his part. After Mr. Chase had dictated my brother's retention, Mr. Goodrich sought to reduce his salary; and his whole course towards my brother was one of active or constructive aggression. He seems to have been perpetually smarting, during these two years, under the guilty consciousness of having been justly foiled in the attempt,

first, to drive a pitiful bargain, and afterwards to commit an unmerited injury.

Mr. Goodrich has applied to me several scurrilous epithets; but he has been scarcely less decent in his vituperations of Mr. McCulloch and yourself; and I am quite willing to share with you any odium which his character for veracity and good breeding in the community where he lives is capable of attaching to the objects of his malevolence.

I am, dear sir, very truly yours,

JOHN A. DIX.

THE PRETENDED SMUGGLING CASE.

The only remaining subject referred to in the pamphlet is under the startling heading, in large capitals, of "MR. HOOPER AND SECRETARY McCULLOCH ON BAGGAGE-SMUGGLING BY THE RESPECTABLE AND WEALTHY."

The only instance of my doing any thing concerning baggage at the Custom House while Mr. Goodrich was Collector was when called upon, one morning, by a lady, who stated that she and her family, four of them in all, arrived by the Cunard steamer from Liverpool; that their baggage was examined, as usual, and passed by the Custom-House officers, and had been sent home to her house; that, soon after, an officer from the Custom House came to her house, stating that the Collector had directed him to take all their baggage to the store of the appraisers for further examination. Some of the trunks had then been taken up stairs; and she asked the officer to permit her to take out a few articles of clothing necessary for the immediate use of her daughters and herself. The officer replied, that Mr. Goodrich had particularly directed that no article should be re-

moved ; but he supposed it would not be detained long, and would be returned soon to the house. It was the third day after this had occurred when the lady called on me, and said she had not been able to ascertain why the baggage had been seized and detained, nor when it would be returned ; and entreated me to go to the Custom House in her behalf, as her daughters, as well as herself, had no clothing of any kind, except what they were wearing when they landed from the steamer three days before.

I went to the Custom House as soon as I could after breakfast, feeling somewhat indignant that passengers arriving from abroad at the port of Boston should be subjected to such annoyance and inconvenience. The Collector seemed somewhat surprised when he understood what I had come for ; and, after he had refused my request for the delivery of the baggage, I did not hesitate to express the indignation I felt ; which is probably what he refers to in his pamphlet by the remark that he had rarely seen a man more angry. I told him it was a gross outrage to detain the baggage of passengers in that manner ; that any baggage could be examined, and any amount due upon it for duties ascertained, as easily in three hours as in three days ; that he knew any amount that could properly be demanded from the party owning this baggage would be readily paid ; and that he had no right to subject passengers to such inconvenience. I claimed that the baggage ought to be delivered at once, unless some good reason could be given to the owners for its longer detention.

There was no explanation why he had ordered the baggage to be seized and detained after it had

been examined and delivered as usual from the steamer; nor did he say one word about duties, or any attempt to smuggle; but he sat at his desk, and, after a little time, began to write. Soon after, he handed me the paper he had written, saying, if I would sign it, the baggage should be delivered at once. On reading it, I found it was a guarantee for the payment of any sums found to be due in connection with the baggage. I signed it without hesitation, remarking, as I did it, that it seemed absurd to require it for such a party in so small a matter. I suppose it is this guarantee which is printed in the pamphlet, with my name, dated Aug. 20, 1864. After I signed it, directions were given for the delivery of the baggage; and I went to the appraisers' store to see that it was promptly sent to the house from which it had been taken. The fact that Mr. Goodrich delivered the baggage and never made any demand for duty, at least until about the time of his removal, which was a year after this occurred, might be considered a tacit acknowledgment of some indefensible intention or action on his part in detaining the baggage.

When I met Mr. Goodrich afterwards, no ill-feeling was manifested. I never complained or spoke to the Secretary of the Treasury about it, as stated by him; and I never heard or thought of the matter again until my attention was called to two letters of Mr. Goodrich, the first dated Aug. 19, 1865, asking instructions from the Treasury Department, and their views in regard to the duty of the Collector, when wealthy citizens, returning from abroad with "new goods," refuse to have their baggage examined by the Custom-House officers designated to

attend for that purpose on the arrival of the steamers from Europe. The letter stated that such a case had occurred, in which influential citizens censured him, and was not disposed of. This was a year after I had frustrated what may have been a little scheme of Mr. Goodrich to convict, by "their own tacit confession of guilt," the owners of the baggage regarding which I saw him. In that case, the baggage had been examined and regularly passed by the officers when it was landed. It would seem, therefore, that this letter might refer to another case, unless Mr. Goodrich was going back for a year, to bring up and misrepresent that old affair, with the hope of making some point against the Secretary, or against myself, for his removal from office, which had occurred before the date of this letter.

It certainly indicates a want of "commercial experience" on the part of Mr. Goodrich, that he should apply to the Department at Washington at this time for such instructions, after having occupied the office of Collector for more than four years. His letter to the Department was so ambiguous and peculiar, that the Secretary wrote to him for further explanation, saying, "You do not state why you have been censured; and I do not understand from your letter upon what points in the case you wish the views of the Department, — whether in regard to the quantity of the different articles, or otherwise. Please inform me." To this Mr. Goodrich replied on the 31st August, which was the last day he was in office as Collector. Mr. Hamlin entered upon his duty as Collector on the first day of September.

The reply of the Secretary of the Treasury, dated

Sept. 7, 1865, was addressed to Mr. Hamlin, as follows:—

TREASURY DEPARTMENT, Sept. 7, 1865.

SIR,— I have before me a letter of the late Collector, dated the 31st ult., in reply to a letter from this Department of the 29th ult., in relation to certain baggage of passengers by the "Asia."

It has never been the practice to demand duties upon wearing-apparel which passengers may bring with them into the country in reasonable quantities for their own actual use.

The term "wearing-apparel in actual use" has not been considered literally to mean what was upon the person,* but wearing-apparel for the actual and personal use of the passengers, such as it would be supposed the station in life of the parties in possession would entitle him or her to make actual use of.

The fact that any article of apparel had never been actually worn should not therefore be considered conclusive evidence of any intention to defraud the Government, and subject a passenger to the penalty of three times the value in addition to its forfeiture.

It would seem to be difficult, as well as annoying, to any officer, in the conscientious discharge of the duty of examining baggage, to discriminate and determine in regard to honest representations and dishonest intentions; and therefore great care should be taken to select for such duty officers of superior intelligence and judgment.

The case mentioned in the late Collector's letter, referred to above, having occurred some time since,—about a year, I am informed,— and the character of the party seeming to preclude any suspicion of dishonest intentions, does not seem to require any further action, nor any change of the instructions from this Department.

I am, very respectfully,

H. McCULLOCH,
Secretary of the Treasury.

To HON. HANNIBAL HAMLIN, Collector, Boston, Mass.

It will be perceived by comparing the letter with what Mr. Goodrich publishes on page 37 of his pam-

* In the pamphlet of Mr. Goodrich, this passage is printed, "what one wears upon the person."

phlet, as the copy of it, that he makes essential changes in it, by omitting some passages, and making some changes of the text in other passages. It appears by the actual letter, that the inquiry of Mr. Goodrich to which it replied, was in reference to a "penalty of three times the value in addition to its forfeiture," instead of being in reference to the duty on this baggage. One-half of the penalty and forfeiture would be for the benefit of Mr. Goodrich and the Naval Officer and Surveyor: the duty would be solely for the benefit of the Government. Another omission in the letter, as published by Mr. Goodrich, conceals the fact that it referred to an old matter, which had occurred more than a year before; the closing paragraph of the real letter of the Secretary being as follows: "*The case mentioned in the Collector's letter, referred to above, having occurred some time since, — about a year, I am informed, — and the character of the party seeming to preclude any suspicion of dishonest intention, it does not seem to require any further action, nor any change in the instructions from this Department.*" This sentence, as published in the pamphlet of Mr. Goodrich, read as follows: "The case mentioned in the late Collector's letter — the character of the parties seeming to preclude any suspicion of dishonest intentions — does not seem to require any further action."

As this letter was made the text for more than four pages of comment and censure of the Honorable Secretary of the Treasury, it should certainly have been printed fairly and truthfully in the pamphlet. But the whole incident is egregiously misrepresented.

Samuel O. Upham, Esq., the Custom-House inspector whose duty it was to examine the baggage of passengers by the steamer, on the arrival of the party about whose baggage I saw Mr. Goodrich, has written me a note, in which he says that he examined their baggage at the vessel, and made a list of all articles that might be subject to duty; and, as the owner went with him to the Custom House to pay any duty to which they might be subject, he delivered the baggage to be taken to his house. On arriving at the Custom House, he reported the facts to the proper officer; stating that the owner was with him, ready to pay any duties. On speaking to the Collector, he ordered him to go and get the baggage, and take it to the store of the appraisers. Mr. Upham further states, "I noticed nothing which indicated any intention on the part of the owners of the baggage to evade the payment of any duties."

The assistant appraiser, R. K. Darrah, Esq., who examined this baggage at the store of the appraisers by direction of Mr. Goodrich, says, in a note to me, "So far as the case came under my observation, there was nothing that warranted the least suspicion of any intention of defrauding the revenue; and I was informed by the inspector who examined the effects on board the steamer, that he entertained the same opinion."

It having thus been settled by the Inspector, by the Assistant Appraiser, and by the Treasury Department, that there was neither an attempt, nor any apparent intention, of smuggling in this case; and no demand for any duty having been made at the time by Mr. Goodrich,—it seems not to require further notice.

MR. GOODRICH AND THE BOSTON MERCHANTS.

At a long interview with Secretary McCulloch, described in the pamphlet, Mr. Goodrich endeavored, apparently, to persuade him to reconsider the subject of his removal. He says the Secretary finally told him that he was unpopular with the merchants of Boston. Mr. Goodrich admitted it "was true with a certain class of merchants," but not with those who desired "an honest, impartial, and faithful administration of the office." As evidence of this, he presented the Secretary certain papers in favor of his being retained, signed by about thirty merchants, importers, and citizens; and he says, "I told him they represented correctly the general sentiment of Boston and vicinity, as I had been assured and believed." This evidence was not so conclusive as Mr. Goodrich supposed; Mr. McCulloch having then, on the files of the Department, petitions asking for a change of Collector, which were signed by about four hundred of the most respectable business firms in Boston, including several of the merchants whose names are printed in the pamphlet as signing the papers presented by Mr. Goodrich.

Mr. Goodrich closes the subject of his unpopularity and his want of commercial experience as follows:—

"As to my unpopularity, of which so much has been said, I hazard nothing in saying that ninety-nine hundredths of it may be accounted for by the cases I have explained, and others like, are not very unlike them, which may be satisfactory explained, and shall be if necessary. But I should like to see the merchant who has been ready to disclose the exact truth, and conform to the

requirements of the law, who has had any difficulty with me. Quite too much stress has been laid on the want of *commercial experience*. How could more *commercial* experience have aided me in dealing with the Williams and Chenery frauds? They were simple and pure frauds, but no more difficult to comprehend because they occurred in commercial transactions. Even less of a certain kind of commercial experience would have been of decided advantage in the cases I have related. The truth is, as I intimated at the commencement, the greater want is more commercial *integrity*. The law has been my guide; and I have believed in giving it the same interpretation to-day that was given to it yesterday, and the same also whether applicable to our class or another."

The foregoing quotation is *verbatim*, with all the italics, grammar, and peculiar construction; and it is not an unfair specimen of the style, nor of the spirit and tone, which pervade the pamphlet of Mr. Goodrich. More commercial experience might have taught Mr. Goodrich, that the cost or market value of an article in the country from which it was imported could not have been the cost of the same article when delivered here, with the accumulation of duties, freight, and other expenses of importation; all of which necessarily enter into the cost here. It might have prevented his publication of garbled extracts and false translations in support of groundless charges, and unjust intimations of dishonest intention. It would surely have saved him from that act of injustice which is so much to be deplored, in whatever aspect it may be regarded, — whether we consider the large sum of money wrongfully exacted — the stigma inflicted upon a mercantile house of established reputation — or the distress which it has carried into the family circle and happy homes.

From the beginning to the end of the pamphlet,

there is a sense of self-satisfaction on the part of the author, and an idea that he occupied a position which warranted him in assuming the office of censor of the morals of the merchants of Boston. Their standard of commercial ethics he evidently regarded as being so low as to require something of the reforming influence of his precept and example. If the covert as well as direct attacks with which he seeks to stigmatize their business morality had any just foundation, the reform he affected to promote would not be likely, from their experience of his intercourse with them, to be advanced by his advocacy.

"He who the sword of Justice bears
Should be as holy as severe."

But these imputations have no just foundation. The merchants of Boston have a history which cannot be perverted, and a character which cannot be successfully assailed by any pharisaical preacher of morality whose own standard of ethics is such as this pamphlet discloses. Men who have been distinguished — as I think it will be conceded the merchants of Boston have been — through many generations for their conscientious sense of the responsibility which the fruits of commercial success impose upon their possessor, and whose "diligence in business" has not been more conspicuous than their leadership in every noble enterprise of patriotism, learning, and philanthropy, must have been trained in a very different "school of ethics" from that with which the writer of the pamphlet seems to be familiar.









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